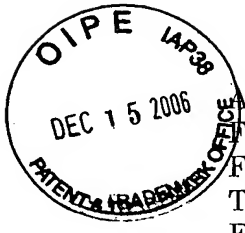


JSN/2812



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/509,371 Confirmation No. : 3837  
First Named Inventor : Takuya SUGAWARA  
Filed : May 27, 2005  
TC/A.U. : 2812  
Examiner : C. Lee  
  
Docket No. : 101249.55458US  
Customer No. : 23911  
  
Title : Method for Forming Underlying Insulation Film

**REPLY TO RESTRICTION REQUIREMENT**

**Mail Stop AMENDMENT**

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

The following remarks are respectfully submitted in response to the Office  
Action dated November 17, 2006.

**Remarks** begin on page 2 of this paper.